



## **Worker Training Fund**

### **What is the Worker Training Assessment?**

In 2001, the Indiana General Assembly passed a law (HB 1962) to provide a fund for Incumbent worker training and tasked the Indiana Department of Workforce Development with collecting this assessment. "Incumbent" workers are those individuals who are currently employed.

### **How is it funded?**

Employers are charged an assessment of .09% multiplied by their unemployment insurance (UI) taxable wages for the previous calendar year.

*Example: If an employer's previous calendar year taxable wage totals \$7,000, the assessment would be \$6.30.*

### **What impact did HB 1962 have on employers' UI tax rates?**

UI tax rate schedules A, B, C & D were reduced by .01%.

*Note: The Worker Training Assessment (HB1962) will not affect an employer's (UI) experience account.*

### **How often will the assessment be mailed?**

The law requires DWD to mail the assessment to employers on or before May 1<sup>st</sup> of each year. Payment of the assessment is due May 31<sup>st</sup> of that same year. If a balance is due, a follow-up assessment notice will be mailed to employers in November of that same year.

### **What will happen if the payment is postmarked after the due date?**

A one-time penalty fee of \$25.00 and an interest rate of 1% per month will be assessed.

### **Where should the payment and coupon for the assessment be mailed?**

Please make payable and mail to:  
Worker Training Fund  
PO Box 6285  
Indianapolis, IN 46206-6285

### **Will employer's adjustment of gross and taxable wages impact the assessment?**

YES, Employer will continue to use the current wage adjustment form SF44954. Reminder, this assessment is based on taxable wages only. The adjustment transaction will be processed through UI tax system then be fed automatically to worker training system.

### **What if I have additional questions or would like to apply for these funds?**

Please call the Indiana Department of Workforce Development at (317) 232-7436 or (800) 891-6499.

*Note: Hours of Operation are 8:00 AM 4:30PM, Monday – Friday*

For more information, visit our website at:

[http://www.in.gov/dwd/employers/grants\\_credits.html](http://www.in.gov/dwd/employers/grants_credits.html)